

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2005

FY 2005		Entity Name: Frands Town		GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount	Amount	
	Property Taxes				
1.1	Property taxes - (All property taxes not separately listed below.)	T01		T01	
1.2	Property Taxes - Debt Service	T01	113,813	T01	
1.3	Property Taxes - RDA Increment	T01		T01	
1.4	Property Taxes - Library	T01		T01	
1.5	Property Taxes - Delinquent	T01		T01	
2	Fee in lieu	T01		T01	
	Local Sales Taxes				
3.1	General sales tax - Local option	T09	58,582	T09	
3.2	Highway improvement sales tax	T19		T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19		T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other - specify	T19		T19	
	Franchise Tax				
4.1	Telephone franchise tax	T15		T15	
4.2	Cable TV franchise tax	T15		T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other - Specify	T15	19,528	T15	
	Licenses, Fees and Permits				
5.1	Business license fees	T99	1,985	T99	
5.2	Building permit fees	T99	40,378	T99	
5.3	Other licenses, permits & taxes - Specify	T99	5,716	T99	
	Application, Excavation, Copy, Cond. Use				
PART II	REVENUES - Other than tax and intergovernmental revenues				
	Utility Sales Revenue / User Fees				
1.1	Water supply system	A91		A91	196,048
1.2	Electric power system	A92		A92	
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	Other Sales and Service Revenue				
2.1	Sewer charges	A80		A80	
2.2	Storm drainage	A80		A80	
	GOVERNMENTAL FUNDS				
	ENTERPRISE FUNDS				

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PART II		REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount	Amount						
2.3	Garbage collection / street cleaning	A81									
3.1	Parks and recreation charges	A61									
3.2	Airports - Include rentals and gross sales of gas and oil.	A01		25,829							
3.3	Parking facilities, lots & meters	A60									
3.4	Hospital charges received	A36									
3.5	Cemeteries	A03									
3.6	Municipal housing rental projects (gross)	A50									
3.7	Special police services	A89									
4.1	Impact fees	A89		3,222							
4.2	Connection fees	A89									
4.3	Plan check fees	A89									
4.4	Zoning & subdivision fees	A89									
4.5	Sale of maps & publications	A89									
5	Other miscellaneous fees	A89			1,525						
Special Assessments											
6.1	Street cuts and public improvements	U01									
6.2	Sidewalk & curb repairs	U01									
6.3	Street lighting charges - Lighting districts	U01									
6.4	Other special improvement & service	U01									
Fines and Forfeitures (Circuit Court)											
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99									
7.2	Parking ticket revenue	U99									
Fines (Justice Court)											
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99									
8.2	Parking ticket revenue	U99									
Interest, Rents and Royalties											
9	Interest earnings	U20		9,829							
10	Rents and royalties	U40		1,985							
Miscellaneous											
11	Other miscellaneous revenue - Specify	U99		3,762							
12	Proceeds from bond issues	NR									
13	Receipts from sale of real property	U11									
						(a)	(b)	(c)	(d)	(e)	(f)
						GOVERNMENTAL FUNDS					
						ENTERPRISE FUNDS					

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PART III INTERGOVERNMENTAL REVENUE									
		From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly		
		C30	D30	B30	C30	D30	B30		
1	General support	C30	D30	B30	C30	D30	B30		
2	Public safety grants	C39	D39	B39	C39	D39	B39		
3	Streets and highways / C Roads	C46	D46	B46	C46	D46	B46		
4	Community development	C50	D50	B50	C50	D50	B50		
5	Liquor funds	C89	D89	B89	C89	D89	B89		
6	Intergovernmental service contracts	C89	D89	B89	C89	D89	B89		
7	Other - Specify	C89	D89	B89	C89	D89	B89		
RAP Tax Summit County									
PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE									
GOVERNMENTAL FUNDS									
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)		
		E23	F23	G23	E23	F23	G23		
Governmental Administration									
1.1	Financial administration	E23	F23	G23	E23	F23	G23		
1.2	Judicial / courts	E25	F25	G25	E25	F25	G25		
1.3	Legal / attorney	E25	F25	G25	E25	F25	G25		
1.4	General municipal buildings	E31	F31	G31	E31	F31	G31		
1.5	Central administration	E29	F29	G29	E29	F29	G29		
1.6	Planning and zoning	E29	F29	G29	E29	F29	G29		
1.7	Economic development	E89	F89	G89	E89	F89	G89		
Public Safety									
2.1	Police	E62	F62	G62	E62	F62	G62		
2.2	Fire	E24	F24	G24	E24	F24	G24		
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24		
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32		
2.4	Corrections / Jail	E05	F05	G05	E05	F05	G05		
2.5	Protective inspection and regulation	E66	F66	G66	E66	F66	G66		
Environment and Housing									
3.1	Sewer	E80	F80	G80	E80	F80	G80		
3.2	Storm drainage	E80	F80	G80	E80	F80	G80		
3.3	Solid waste management	E81	F81	G81	E81	F81	G81		
3.4	Recycling programs	E81	F81	G81	E81	F81	G81		
3.5	Housing & community development	E90	F90	G90	E90	F90	G90		
3.6	Redevelopment agencies	E50	F50	G50	E50	F50	G50		
GOVERNMENTAL FUNDS									
ENTERPRISE FUNDS									

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PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
		(a)	(b)	(c)	(d)	(e)	(f)
3.7	Parks and recreation programs (not addressed below.)	E61	F61	G61	E61	F61	G61
3.8	Cultural & community events	E61	F61	G61	E61	F61	G61
3.9	Golf courses	E61	F61	G61	E61	F61	G61
3.10	Rodeo grounds & equestrian parks	E61	F61	G61	E61	F61	G61
3.11	Cemeteries	E03	F03	G03	E03	F03	G03
3.12	Libraries	E52	F52	G52	E52	F52	G52
Transportation							
4.1	Roads & streets - maintenance and construction - See instructions	E44	F44	G44	E44	F44	G44
4.2	Other road and street maintenance - including snow removal	E44	F44	G44	E44	F44	G44
4.3	Sidewalk, curb, & gutter	E44	F44	G44	E44	F44	G44
4.4	Street lighting	E44	F44	G44	E44	F44	G44
4.5	Engineering	E44	F44	G44	E44	F44	G44
4.6	Municipal airports	E01	F01	G01	E01	F01	G01
4.7	Parking facilities	E61	F61	G61	E61	F61	G61
Health							
5.1	Own hospitals	E36	F36	G36	E36	F36	G36
5.2	Other hospitals	E38	F38	G38	E38	F38	G38
5.3	Health (other than hospitals)	E32	F32	G32	E32	F32	G32
Interest on Debt							
6.1	Interest on debt - Water supply system	191			191		
6.2	Interest on debt - Electric power system	192			192		
6.3	Interest on debt - Gas supply system	193			193		
6.4	Interest on debt - Transit or bus system	194			194		
6.5	Interest on debt - All other interest	189			189		
Utilities							
7.1	Water supply system	E91	F91	G91	E91	F91	G91
7.2	Electric power system	E92	F92	G92	E92	F92	G92
7.3	Gas supply system	E93	F93	G93	E93	F93	G93
7.4	Transit or bus system	E94	F94	G94	E94	F94	G94
All Other Expenditures							
8.1	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89
GOVERNMENTAL FUNDS							
ENTERPRISE FUNDS							

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PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
8.2	All other expenditures - See instructions - Specify	E88 (a)	F88 (b)	G88 (c)	E88 (d)	F88 (e)	G88 (f)
8.3	All other expenditures - See instructions - Specify	E88	F88	G88	E88	F88	G88
PART V INTERGOVERNMENTAL EXPENDITURES							
1	Fire	L24	M24	L24	M24	L24	M24
2	Highways	L44	M44	L44	M44	L44	M44
3	Police	L62	M62	L62	M62	L62	M62
4	Sanitation	L81	M81	L81	M81	L81	M81
5	Recreation	L61	M61	L61	M61	L61	M61
6	Judicial and legal	L25	M25	L25	M25	L25	M25
7	All other	L89	M89	L89	M89	L89	M89
PART VI PERSONNEL EXPENDITURES							
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00 Amount	33,232		Z00 Amount	2,882	
PART VII INDEBTEDNESS							
GOVERNMENTAL FUNDS							
Long-term Outstanding Debt		(a) Outstanding at beginning of year	(b) Issued during fiscal year (include all refunding debt)	(c) Retired during fiscal year (include all refunded debt)	(d) Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding	
1.1	Water supply system	19A 700,172	29A 274,500	39A 126,851	44A 847,821	(e) 847,821	41A
1.2	Electric supply system	19B	29B	39B	44B		41B
1.3	Sewer system	19X 197,660	29X	39X 23,708	44X 173,952		41X
1.4	Gas supply system	19C	29C	39C	44C		41C
1.5	Transit system	19D	29D	39D	44D		41D
1.6	Public debt for privately owned housing, industrial or business purposes	19T	29T	39T	44T		41T
GOVERNMENTAL and ENTERPRISE FUNDS							
PART VII INDEBTEDNESS (cont.)							
GOVERNMENTAL and ENTERPRISE FUNDS							
Detail of long-term debt outstanding							

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		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and nonguaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
Long-term Outstanding Debt	19X		29X	29X		44X	41X
1.7 All other purposes							
Other Long-term Obligations		Outstanding balance at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year		
2.1 Capital lease purchase agreements		(a)	(b)	(c)	(d)		
2.2 Accrued leave liability (sick leave and vacation)		27,251		15,000	12,251		
Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
3 Total short-term debt	61V		64V				
PART VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR		(a)	(b)	(c)			
		Reserves held for redemption of long-term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds			
	W01	42,154	W31	W61	1,051,863		
PART IX RATES		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1. Energy Sales & Use Tax Rate							
2. Cable TV Franchise Tax Rate							
3. Telephone Franchise Tax Rate							

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Remarks:

PART X	Data supplied by:
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Name (Please print)

Michael Ulrich

Title

CPA

Telephone

Date _____

Jan. 17, 2006 801-627-2100

2005 Version

Include with audit report submitted to:

Utah State Auditor

Utah State Capitol Office Complex, E3310

Salt Lake City, UT 84114

If you have any questions about the form, call or write:

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